REMARKS/ARGUMENTS

Favorable reconsideration of this application is respectfully requested.

Claims 19 and 20 are pending in this application. Claims 1-18 have been canceled without prejudice or disclaimer. New Claim 20 reads on the elected Species 10 and the variation described at page 32 lines 11-15 and, thus, clearly introduces no new matter.

The outstanding Office Action presents an objection to Claim 18 and a rejection of Claim 18 under 35 U.S.C. §103(a) as being unpatentable over <u>Dai et al.</u> (U.S. Patent No. 6,174,781, <u>Dai</u>).

Applicants acknowledge with appreciation the allowance of Claim 19.

With regard to the objection and rejection made as to Claim 18, these matters are believed to be most in view of the cancellation of Claim 18.

Turning to new Claim 20, it is noted that this claim is the same as allowed Claim 19 except that it recites the depositing of the first metal film, the dielectric film, and the second metal film differently so that it does not require that "only" the first metal film can extend into the first and the third opening and is not limited to first film filling the first and the third opening as Claim 19 recites. As noted above, new Claim 20 reads on the elected Species 10 and the variation described at page 32 lines 11-15 and, thus, clearly introduces no new matter.

It is believed that entry of the present amendment should be permitted as it simplifies issues on appeal as to the cancellation of Claim 18 and places the application in condition for allowance by deleting withdrawn Claims 1-17. In addition, new claim 20 clearly defines over Dai because Dai does not teach or suggest the Claim 20 step of "creating a separate first opening and a separate third opening completely through an insulating film using a same process" or the Claim 20 requirement of "said first metal film being deposited so as to extend into the first and the third opening so as to form contact plugs to an area exposed by the first and third openings."

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Consequently, in light of the above discussion and in view of the present amendment, the present application is believed to be in condition for allowance and an early and favorable action to that effect is respectfully requested.

Respectfully submitted,

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